

hand and seal, directed to the sheriff of said county, requiring him to summon a jury of twenty inhabitants, freeholders of said county, not related nor in any wise interested, to meet on the premises on a day named in said warrant, not less than ten nor more than twenty days after the issuing of the same; and if, at said time and place, any of said jurors summoned do not attend, the said sheriff shall immediately summon as many jurors as may be necessary, with the jurors in attendance, to furnish a panel of twenty jurors in attendance, and from them each party or his agent, or if either be not present in person, or by agent, the sheriff, for him, may strike off four jurors, and the remaining twelve shall act as the jury of inquest of damages; and before they act as such the said sheriff shall administer to each juror an oath or affirmation, that he will justly and impartially value the damage which the owner will sustain by the removal of said house or obstructions; and the said jury shall reduce their inquisition to writing, and shall sign and seal the same, and it shall then be returned by said sheriff to the clerk of the circuit court for the county, and be filed in his court, and shall be confirmed by said court at its next session, if no sufficient cause to the contrary be shown, and when confirmed shall be recorded by said clerk at the expense of said town; but if set aside, the said court may direct another inquisition to be taken in the manner above described; and such valuation, when paid or tendered to the owner of said property, or his legal representatives, shall entitle the said town commissioners to the estate and interest in the said house, or obstructions, thus valued, as fully as if the same had been conveyed by the owner thereof; and said valuation, when tendered, may at any time be recovered from said town commissioners by the owner, or his legal representatives.

P. L. L., (1860,) art. 20, sec. 40.

54. They may, as often as necessary, appoint an assessor of all real and personal property in said town, and may impose and levy on said property such tax as they may deem necessary, not exceeding thirty-seven and a half cents in the hundred dollars of assessable property therein.

Ibid. sec. 41.

55. The person appointed assessor shall take the following oath before the said commissioners: "I, A. B., do swear that I